



Association of Local Government Auditors

June 14, 2006

Mr. Christopher J. Pietsch, Director
Fairfax County Internal Audit Office
12000 Government Center Parkway
Suite 533
Fairfax, VA 22035

Dear Mr. Pietsch:

We have completed a peer review of the County of Fairfax Internal Auditor's Office for the period May 2003 through May 2006. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, by the Association of Local Government Auditors (ALGA), formerly National Association of Local Government Auditors (N.A.L.G.A.).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the County of Fairfax Internal Auditor's Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during May 2003 through May 2006.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

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